

Exhibit M

CHOATE

CHOATE HALL & STEWART LLP

Richard E. Kaplan, Manager
SBK Associates, LLC
Massachusetts Office
2345 Washington Street, Suite 101
Newton, MA 02462-1458

April 21, 2006
Client No. 0649546
Invoice No. 1245892
Eric W. Wodlinger

INVOICE SUMMARY

FOR PROFESSIONAL SERVICES rendered through March 31, 2006 as
described on the attached pages:

Professional Services	\$42,782.05
Less Courtesy Discount	<u>(4,278.21)</u>
Total Professional Services	\$38,503.84
Total Expenses	<u>1,852.69</u>
Total Amount of this Invoice	<u><u>\$40,356.53</u></u>

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SBK Associates
Client No.: 0649546

Page 2
April 21, 2006
Invoice No. 1245892

<u>Matter</u>	<u>Fees</u>	<u>Expenses</u>	<u>Total</u>
0013 First Hartford Corp.	\$39,614.05	\$1,848.19	\$41,462.24

UNBILLED TIME DETAIL

CHOATE, HALL & STEWART LLP Page 84 (1)
AS OF 03/31/06

BILLING ATTORNEY EWW 0215 Eric W. Wodlinger
CLIENT 0649546 SBK Associates
MATTER 0013 First Hartford Corp.
Prepared 04/14/06 For period ending 03/31/06

0649546 SBK Associates
0013 First Hartford Corp.
Richard E. Kaplan, Manager
SBK Associates, LLC
Massachusetts Office
2345 Washington Street, Suite 101
Newton, MA 02452-1458

DATE WORKED	SERVICES RENDERED	ENTRY MONTH	WORK CODES	HOURS WORKED	WORKING ATTY	RATE	BOOK FEE
03/01/06	Attention to FHC motion for summary judgment in proxy fraud cases; review deposition transcripts of R. Kaplan and FHC 30(b)(6) in 2nd proxy fraud case; review proxy statement for November, 2005 shareholders' meeting and draft of complaint for 3rd proxy fraud case.	0306		3.75	Kenna	470	1,762.50
03/01/06	Review Summary Judgment motion, Review October Proxy statement and draft complaint, Research Richmond and Ellis, T-Larry, T-Rich and David	0306		4.25	Rothberg	520	2,210.00
03/02/06	Attention to FHC motion for summary judgment; attention to needed legal research; conference with M. Rhatigan regarding same; review and comment upon new proxy fraud complaint.	0306		1.75	Kenna	470	822.50
03/02/06	Met with L. Kenna to discuss research assignment. Began reviewing case documents.	0306		.80	Rhatigan	255	204.00
03/03/06	Finished reviewing case materials and began research.	0306		1.90	Rhatigan	255	484.50
03/06/06	Researched whether a prevailing party in a proxy fraud case is entitled to attorneys' fees and began drafting memorandum on that topic.	0306		8.00	Rhatigan	255	2,040.00
03/07/06	Draft 3rd proxy fraud complaint and prepare for filing and service.	0306		4.25	Kenna	470	1,997.50
03/07/06	Researched attorneys' fees and mootness issues and worked on memorandum regarding same.	0306		7.80	Rhatigan	255	1,989.00

CHOATE, HALL & STEWART LLP		Page 85 (2)		UNBILLED TIME DETAIL			
AS OF 03/31/06							
0649546	SBK Associates	BILLING ATTORNEY EWM	0215	Eric W. Wodlinger			
0013	First Hartford Corp.	CLIENT 0649546	SBK Associates				
	Richard E. Kaplan, Manager	MATTER 0013	First Hartford Corp.				
	SBK Associates, LLC		For period ending 03/31/06				
	Massachusetts Office		Prepared 04/14/06				
	2345 Washington Street, Suite 101						
	Newton, MA 02452-1458						
DATE	SERVICES RENDERED	ENTRY MONTH	WORK CODES	HOURS WORKED	WORKING ATTY RATE	RATE	BOOK FEE
WORKED							
03/08/06	Finalized research on attorneys' fees and mootness. Completed memorandum on same.	0306		6.50	Rhatigan	255	1,657.50
03/14/06	Review cases on mootness, attorneys' fees, general proxy fraud cases; draft motion, I.R. 56.1 statement of facts and memorandum in opposition to FHC motion for summary judgment.	0306		8.75	Kenna	470	4,112.50
03/15/06	Reviewed Reiser case for follow-up research.	0306		.10	Rhatigan	255	25.50
03/15/06	Review, revise and file opposition to FHC motion for summary judgment.	0306		4.25	Kenna	470	1,997.50
03/17/06	Began follow-up research on attorneys' fees.	0306		1.81	Rhatigan	255	461.55

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CHOATE, HALL & STEWART LLP
AS OF 03/31/06

0649546 SBK Associates
0013 First Hartford Corp.
Richard E. Kaplan, Manager
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DATE WORKED 03/20/06
SERVICES RENDERED
Completed follow-up research on attorneys' fees and drafted memorandum describing findings.

UNBILLED TIME DETAIL

BILLING ATTORNEY EWM 0215 Eric W. Wodlinger
CLIENT 0649546 SBK Associates
MATTER 0013 First Hartford Corp.
Prepared 04/14/06 For period ending 03/31/06

ENTRY MONTH	WORK CODES	HOURS WORKED	WORKING ATTY	RATE	BOOK FEE
0306		9.80	Rhatigan	255	2,499.00

0306	.25	Kenna	470	117.50
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03/22/06 Attention to attorneys' fees in mootness cases; review memorandum.

0306	.70	Rothberg	520	364.00
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03/28/06 Draft e-mail to Nolan, T-Rich, send, various conversations

SUBTOTAL

MATTER	98.26			39,614.05
TOTALS:	98.26			39,614.05

HOURS		BOOK FEE
WORKING ATTORNEY	WORKED RATE	
0215 Wodlinger	.50 495	247.50
0227 Kenna	34.25 470	16,097.50
0231 Rothberg	26.35 520	13,702.00

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CHOATE, HALL & STEWART LLP
AS OF 03/31/06

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0013 First Hartford Corp.
Richard E. Kaplan, Manager
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DATE
WORKED

SERVICES RENDERED

UNBILLED TIME DETAIL

BILLING ATTORNEY EWW 0215 Eric W. Wodlinger
CLIENT 0649546 SBK Associates
MATTER 0013 First Hartford Corp.
Prepared 04/14/06 For period ending 03/31/06

ENTRY	WORK	HOURS	MONTH CODES	WORKED	WORKING	ATTY	RATE	BOOK FEE
04/12/06	1467	Rhatigan	36.91	255			9,412.05	
04/07/06	1528	Marett	.25	820			155.00	
MATTER TOTALS:								39,614.05

NET AMOUNT:

39,614.05

CHOATE, HALL & STEWART LLP
AS OF 03/31/06

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03/07/06 KENNA Court Reporter Service - -
VENDOR: Michelle Kaczynski d/b/a
03/07/06 Filing and Fees - - VENDOR: United States
03/08/06 UPS#: 1Z87EW712497314816 Sarah Willson
COURIER VENDOR : UPS - INV#000087EW71-106

Page 91 (8) UNBILLED DISBURSEMENTS DETAIL

BILLING ATTORNEY EWW 0215 Eric W. Wodlinger
CLIENT 0649546 SBK Associates
MATTER 0013 First Hartford Corp.
Prepared 04/14/06 For period ending 03/31/06
Billing frequency is M
Proforma Index: 696930 Batch: 117564

DATE	DISBURSEMENTS	AUTH	ENTRY DISBURSEMENTS	ITEMS INDEX #	CHECK	AMOUNT
03/07/06	KENNA Court Reporter Service - -	0100	0306 502 Court Reporter Service	5064326	358383	617.50
03/07/06	VENDOR: Michelle Kaczynski d/b/a					
03/07/06	Filing and Fees - - VENDOR: United States	0227	0306 209 Filing and Fees	5064556	358278	250.00
03/08/06	UPS#: 1Z87EW712497314816 Sarah Willson	0100	0306 010 Courier	5076149	358701	9.18
Summary by disbursement type:						
	010 Courier					9.18
	209 Filing and Fees					250.00
	502 Court Reporter Service					617.50
	Fees					39,614.05
	Disbursements					